

Section 3 – External Auditor Report and Certificate 2020/21

In respect of

GODALMING TOWN COUNCIL – SU0039

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

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Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The AGAR has not been approved in accordance with the Accounts and Audit Regulations 2015:

- Section 2 was approved before Section 1.

Other matters not affecting our opinion which we draw to the attention of the authority:

None

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We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

12/08/2021

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Email

To: finance@godalming-tc.gov.uk Date: 16 August 2021

Organisation: Godalming Town Council Our ref: SU0039

From: sba@pkf-l.com Your ref:

Dear Ms Tong

Thank you for your email.

We can confirm that we raised the 'except for matter' on the basis of the information provided (see attached). The council stated that the Annual Governance Statement was approved on 23/4/2021, and that the date the Accounting Statements was approved was 22/04/2021.

We note from the Council Minutes you have provided that the date of approval for the Annual Governance Statement was incorrectly entered and should have been 22/04/2021, and therefore the AGAR was approved in accordance with the Accounts and Audit Regulations 2015.

Once we issue our opinion and certify closure we are unable to reissue our report, however this email may be placed alongside the External Auditor Report.

Kind Regards

SBA Team
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